



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB4815

by Rep. John A. Fritchey

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-15
30 ILCS 805/8.32 new

Amends the Property Tax Code. Requires that tax bills in Cook County must include certain information concerning any tax increment financing project that affects the taxpayer. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB095 19183 BDD 45425 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 20-15 as follows:

6 (35 ILCS 200/20-15)

7 Sec. 20-15. Information on bill or separate statement.

8 There shall be printed on each bill, or on a separate slip
9 which shall be mailed with the bill:

10 (a) a statement itemizing the rate at which taxes have
11 been extended for each of the taxing districts in the
12 county in whose district the property is located, and in
13 those counties utilizing electronic data processing
14 equipment the dollar amount of tax due from the person
15 assessed allocable to each of those taxing districts,
16 including a separate statement of the dollar amount of tax
17 due which is allocable to a tax levied under the Illinois
18 Local Library Act or to any other tax levied by a
19 municipality or township for public library purposes,

20 (b) a separate statement for each of the taxing
21 districts of the dollar amount of tax due which is
22 allocable to a tax levied under the Illinois Pension Code
23 or to any other tax levied by a municipality or township

1 for public pension or retirement purposes,
2 (c) the total tax rate,
3 (d) the total amount of tax due, and
4 (e) the amount by which the total tax and the tax
5 allocable to each taxing district differs from the
6 taxpayer's last prior tax bill.

7 The county treasurer shall ensure that only those taxing
8 districts in which a parcel of property is located shall be
9 listed on the bill for that property.

10 In all counties the statement shall also provide:

- 11 (1) the property index number or other suitable
12 description,
13 (2) the assessment of the property,
14 (3) the equalization factors imposed by the county and
15 by the Department, and
16 (4) the equalized assessment resulting from the
17 application of the equalization factors to the basic
18 assessment.

19 In all counties which do not classify property for purposes
20 of taxation, for property on which a single family residence is
21 situated the statement shall also include a statement to
22 reflect the fair cash value determined for the property. In all
23 counties which classify property for purposes of taxation in
24 accordance with Section 4 of Article IX of the Illinois
25 Constitution, for parcels of residential property in the lowest
26 assessment classification the statement shall also include a

1 statement to reflect the fair cash value determined for the
2 property.

3 In all counties, the statement must include information
4 that certain taxpayers may be eligible for tax exemptions,
5 abatements, and other assistance programs and that, for more
6 information, taxpayers should consult with the office of their
7 township or county assessor and with the Illinois Department of
8 Revenue.

9 In all counties, the statement shall include information
10 that certain taxpayers may be eligible for the Senior Citizens
11 and Disabled Persons Property Tax Relief and Pharmaceutical
12 Assistance Act and that applications are available from the
13 Illinois Department on Aging.

14 In counties which use the estimated or accelerated billing
15 methods, these statements shall only be provided with the final
16 installment of taxes due. The provisions of this Section create
17 a mandatory statutory duty. They are not merely directory or
18 discretionary. The failure or neglect of the collector to mail
19 the bill, or the failure of the taxpayer to receive the bill,
20 shall not affect the validity of any tax, or the liability for
21 the payment of any tax.

22 In Cook County, the statement must include, for each tax
23 increment financing project that affects the taxpayer:

24 (1) a description of the project;

25 (2) a statement of initial total equalized assessed
26 value of the property in the project area before the tax

- 1 increment financing;
2 (3) a statement of the current total equalized assessed
3 value of the property in the project area;
4 (4) a statement of the impact of the tax increment
5 financing on each tax rate for each affected taxing
6 district; and
7 (5) projections for future impacts of the tax increment
8 financing on each tax rate for each affected taxing
9 district.

10 (Source: P.A. 95-644, eff. 10-12-07.)

11 Section 90. The State Mandates Act is amended by adding
12 Section 8.32 as follows:

13 (30 ILCS 805/8.32 new)

14 Sec. 8.32. Exempt mandate. Notwithstanding Sections 6 and 8
15 of this Act, no reimbursement by the State is required for the
16 implementation of any mandate created by this amendatory Act of
17 the 95th General Assembly.

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.